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April 25, 2013

**VIA ECF FILING SYSTEM**

The Honorable William C. Griesbach  
U.S. District Court Eastern District  
Green Bay Division  
125 S. Jefferson Street  
Green Bay, WI 54305-2490

RE: *United States of America, et al. v. NCR Corporation, et al.*  
Case No. 10-CV-910-WCG

Dear Judge Griesbach:

On behalf of Defendant Appleton Papers Inc. ("API"), this letter responds to the April 18, 2013 letter to the Court from counsel for Defendant Kimberly-Clark Corporation. Dkt. 791. In the letter, Kimberly-Clark requests that the Court enter a judgment in this action that dismisses with prejudice API's cross-claims against Kimberly-Clark, based on the Court's decision of March 29, 2013. For the reasons explained below, API respectfully submits that the Court should take no action on Kimberly-Clark's request pending the disposition of the motion for reconsideration that API filed in the *Whiting* action (Case No. 08-C-0016) on April 19, 2013.

In its March 29, 2013 decision, the Court dismissed API's CERCLA cross-claims in the Enforcement Action on the ground that the claims were identical to claims asserted in the *Whiting* action and that the claims should be governed by the Court's rulings in that action. Dkt. 787. The Court suggested that API file a motion for reconsideration in *Whiting* "if circumstances warrant revisiting any decision in *Whiting*." *Id.* at. 2. API filed such a motion in *Whiting* on April 19, 2013. *Whiting* Dkt. 1489, 1490.

The Court's ruling on API's motion for reconsideration may affect the viability of the claims that Kimberly-Clark seeks to have dismissed with prejudice. Therefore, the Court should defer action on Kimberly-Clark's request for entry of judgment in the Enforcement Action (which was filed the day before API filed its motion) pending the disposition of the API's reconsideration motion.

Very truly yours,

**DeWitt Ross & Stevens s.c.**

/s/ Ronald R. Ragatz

Ronald R. Ragatz

RRR:dvz

cc: All Counsel of Record (via electronic filing system)